

राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

बुधवार, 20 जुलाई, 2022/29 आषाढ़, 1944

हिमाचल प्रदेश सरकार

Office of the Municipal Council Paonta Sahib Distt Sirmaur (H.P) BYE-LAWS 2022 Paonta, the 16 July, 2022

No.MCP/Bye-Laws/2022-1174.—WHEREAS, the Municipal Council Paonta Sahib Draft (Property Taxation) Bye-Laws-2022 were published in Rajpatra H.P. (e-gazette) H.P. for inviting public Objections & Suggestions under Section 217 of Himachal Pradesh Municipal Act, 1994:—

WHEREAS, the objections & Suggestions received within the stipulated period have been considered and decided by the Municipal Council Paonta Sahib.

Now, THEREFORE, in exercise of the powers conferred by Clause (A) of Section 217 and Section 217 read with clause (d) of Section 65 of the Himachal Pradesh Municipal Act, 1994 (Act No. 13 of 1994), the final Municipality (Property Taxation Bye-Laws-2022) are hereby notified and published in Rajpatra H.P. extraordinary for information of General Public as follows, namely:—

MUNICIPAL COUNCIL PAONTA SAHIB (PROPERTY TAXATION) BYE-LAWS-2022

1. Short title and Commencement.—(i) These Bye-laws may be called the Municipal Council Paonta Sahib.

(Property Taxation) Bye-laws, 2021

- (ii) These bye-laws shall come into force from the date of publication of its notification in the Rajpatra of Himachal Pradesh.
 - **2. Definitions.**—(1) In these bye-laws unless the context otherwise require,
 - (i) "Act" means the Himachal Pradesh Municipal Act, 1994, (Act No. 13 of 1994) read with its amendments carried out *vide* H.P. Municipal (Amendment) Act, 2016 and *vide* H.P. Municipal (Amendment) Act, 2020.
 - (ii) "Appellate Authority" means an authority prescribed under Section 90 of H.P. Municipal Act, 1994.
 - (iii) "Assessment List" means the list of all units of the lands and buildings assessable to property tax under the provisions of H.P. Municipal Act, 1994.
 - (iv) "Assessment year" means the year commencing from the first day of April to 31st of March of succeeding year.
 - (v) "Bye-Laws" means the Municipality (Property Taxation) bye-laws 2022 made under the Act as notified in the official gazette.
 - (vi) "Municipality" means as defined in Section 2 (24) of the Act.
 - (vii) "Section" means a Sections of the Act.
 - (viii) 'Ratable Value' as defined in Section 2 clause(33-a) of the Act and procedure prescribed under these Bye-Laws.
 - (ix) "Unit" means a specific portion of the land and building in use and occupation of the owner(s) or occupier(s) including vacant land and build up portion of the building. This will not include setbacks area of building, agricultural lands and land in notified green belt as notified under the interim development plan of Paonta Sahib area.
 - (x) "Unit area" means area of a unit in square meters.
 - (xi) "Unit area tax" means property tax on unit(s) of lands & buildings which shall be charged per annum between one percent to twenty five percent as may be determined on the basis of ratable value of unit(s) of lands & buildings by the Municipality from time to time. All other words and expressions used herein but not defined shall have the same meaning respectively as assigned to them in the Act.

- **3. Assessment list what to contain.**—The Executive Officer shall keep a book to be called the "Assessment List" in which the following shall be entered in Form-A appended to these bye-laws:—
 - (a) A list of all units of the lands and buildings located within the jurisdiction of Municipality Paonta Sahib, distinguishing each either by name or number and containing such particulars regarding the location or nature of each, which shall be sufficient for identification thereof
 - (b) The ratable value of each unit of the lands and buildings.
 - (c) The name of the person primarily liable for payment of property tax and ratable value as well as property tax demand on his/her unit of land or building.
 - (d) If any such unit of a land or a building is not liable to be assessed to the property tax, the reason for such non-liability; and
 - (e) Other details; if any, as the Executive Officer may from time to time think, fit.

Explanation.—(i) For the purpose of clause (b) the ratable value of the unit(s) of the land will be the ratable value of the unit(s) of the land and in the case of unit(s) of the building, the ratable value will include the ratable value of the land and the unit(s) of the building erected thereon.

- (ii) For the purpose of charging property tax on a unit of land, the unit of land shall be treated as "land" till the completion plan of building is sanctioned by Municipality Paonta Sahib or by other competent authority of the State Government and such construction is put to use on the spot whichever occurs first. Accordingly, property tax shall be continued to be charged on the ratable value of the unit of land till such time treating it as "land".
- **4. Form of Assessment list.**—The assessment list shall be kept in the form-A hereto. The Executive Officer may order to add, omit, amend or alter any of the columns of the proforma of the assessment list as and when required.
- 5. Procedure where name of person primarily liable for property tax cannot be ascertained.—If the name of the person primarily liable for the payment of property tax in respect of any unit of any land or building cannot be ascertained, it shall be sufficient to designate him in the assessment list, property tax bill and in any notice which may be necessary to serve upon the said person under the Act, as "the holder" of such unit of land or building without further description.
- 6. Inspection of assessment list.—If assessment list has been completed, the Executive Officer shall give public notice thereof mentioning therein the place where assessment list or copy thereof may be inspected and every person claiming to be the owner or lessee or occupier of any unit(s) of any land or building included in the assessment list and any authorized agent of such person shall be at liberty to inspect the list and to file written objection within 30 days from the date of publication of such public notice in the local newspaper(s).
- 7. Register of Objections.—(1) The Executive Officer shall keep a register of objections in which all objections received under sub-section (2) of section 74 and sub-section (2) of section 76 shall be entered. The register shall contain:—

- (i) The name or number of the land or building in respect of which objection is received;
- (ii) Name of the person primarily liable for the payment of property tax;
- (iii) Name of the objector;
- (iv) The ratable value finally fixed after enquiry and investigation of the objection by the committee constituted in this behalf;
- (v) The date from which the ratable value finally fixed has to come into force; and
- (vi) Such other details as the Executive Officer may from time to time think, fit;

8. Amendment of Assessment list under the provisions of Section 76 and investigation and disposal of objections against such amendments:—

- (i) When any amendment is proposed to be made under the provisions of Section 76 such amendment will provisionally be made in the assessment list and the notice as required under the provision of sub-sections (1) & (3) of Section 76 shall be served on the person affected by the amendment after affording him the opportunity to file objection, if any, against the proposed amendment within 30 days from the date of receipt of such notice.
- (ii) Objections shall be inquired into and investigated by the Committee constituted in this behalf under Sub Section 1 of 75 of the Act, after affording opportunity of being heard to the objector.
- (iii) The assessment list shall be finally amended in accordance with the decisions made by the said committee.
- (iv) If no objection is received or if the same are received but not within the time limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list. However, for special reasons to be recorded in writing, the committee constituted in this behalf may consider objections received after the expiry of the stipulated period.
- (v) Property tax on the basis of the amended assessment list shall be due from the date specified in the assessment notice or from the date as may be decided by the Committee constituted in this behalf. Provided that payment of property tax on the basis of the assessment list, as existing before such an amendment will not be withheld on the ground that some amendment is to be made in the list.
- 9. Payment of property taxes where to be made.—Every person who is liable to pay any of the property tax shall pay the same at the Head Office of the Municipality or at such other place(s) and time as may be specified by the Executive Officer as the case may be. However, the payment of tax shall be made either by cash or cheque or through Bank Draft drawn in favour of the Executive Officer (Municipal Council) Paonta Sahib, payable at or through RTGS/Online in the Bank Account of Municipal Council Paonta Sahib declared for the said purpose by the Executive Officer, as the case may be.
- 10. Demand of property tax to be raised annually by issuing one single bill for one unit of a property:—

- (i) Demand of property tax shall be raised annually by issuing a single property tax bill on form-B annexed to these bye-laws for each unit of a property. The service of bill shall be effected by hand through special messenger and in case owner or occupier upon whom the bill is to be served is living outside the municipal limits, the bill shall be issued by post under certificate of posting or by registered/ speed post. In case the owner or occupier avoids by hand service of the bill, service of the bill shall be effected by affixing the bill in presence of two witnesses on the unit of the property to which the bill relates.
- (ii) In case the owner or occupier upon whom the property tax bill has been served fails to make payment of the property tax within the due date, the property tax shall be recovered by the Executive Officer or by the officer/official authorized by him in this behalf by initiating appropriate process under the provisions of Section 86 of the Act:
 - Provided that nothing herein contained shall affect the liability of such person to any increased property tax to which he may be assessed on account of the said unit of property owning to a revision of the ratable value.
- (iii) The tax for the ensuring year shall be paid either in lump-sum with in 30 days at the beginning of the financial year *i.e.* up to 30th April or in two half yearly installments. The first installment to be paid by 30th April and second installment by 30th October every year.
- 11. Service of property tax bills and demand notices in respect of un-partitioned unit of property.—If an un-partitioned unit of a property is owned by more than one person, service of bill(s) and notice(s) of demand on any one co-owner shall be treated as service on all the owners.

12. Demand and collection registers:—

- (i) A register of demand & collection of property tax in form-F appended to these bye laws shall be maintained showing therein the figures of property tax demand, collection, rebate, remission adjustment, arrears, excess recoveries and such other particulars in relation to each unit of the property. This register will be kept either in the shape of hard copy or in the shape of soft copy or in both as the Executive Officer, as the case may be think fit.
- (ii) The register may, if any the Executive Officer as the case may be think fit be made in separate parts or volumes for such purposes and with such several designations as the Executive Officer, as the case may be determine.
- (iii) The separate Register shall be maintained for recording information regarding detail of arrears for the previous years.
- 13. Circumstances not considered as vacancy of property.—For the purpose of Sections 81 and 84 of Himachal Pradesh Municipal, Act, 1994:—
 - 1. A unit of building or of a tenement reserved by the owner for his own occupation shall be deemed to be occupied, whether it is actually occupied by the owner or not;
 - 2. Any unit of building or of a tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant

merely on account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended;

- 14. Remission/Refund not claimable unless notice of vacancy is given to the Executive Officer, as the case may be every year.—When a vacancy continues from one year into the subsequent year, no refund or remission of any property tax shall be claimable from the Executive Officer, as the case may be on an account of such continued vacancy unless notice thereof is given to the Executive Officer within 60 days from the commencement of the next financial year.
- 15. Inspection by Municipal Staff of the vacant unit of the property.—If any owner or occupier does not allow or facilitate the inspection by the authorized Municipality staff of any unit of the property claimed by him to be vacant, the Executive Officer, as the case may be refuse to treat such unit of building or tenement, as the case may be, as vacant till the day such inspection is made, and the vacancy of the unit of property verified.
- 16. Copies of property tax bill(s).—The Executive Officer, as the case may be, on a request in writing from the owner of any unit of land or building or any other person primarily liable to pay property tax in respect thereof, give a copy or copies of any bill/bills for any property tax on payment of such fee as may be fixed by the Executive Officer, as the case may be, from time to time.
- 17. Notice on transfer of title.—The notice regarding transfer of title of any unit of any property require to be given under Section 83 shall be either in Form-"C" or Form-"D" annexed to these bye-laws, as the case may be, and shall state clearly and correctly all the particulars required in the said Form(s).
- 18. Property tax to be paid upto date.—No such notice as contained in Bye-Laws 17 shall be deemed to be validly given unless the property tax due upto the date of transfer of title of the unit of property is paid in full.
- 19. Filing of return by owner(s)/ occupier(s).—The Executive Officer, as the case may be require any owner or occupier of a unit of land or building or of any portion thereof to furnish information or a written return in Form-"E" appended to these bye-laws. Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of owner or occupier knowledge or belief, within a period of thirty days from the service of such requisition upon him/her.
- **20. Penalty for non- submission of return.**—Whosever omits to comply with any requisition under 19 of these bye-laws or fails to give true information or to make a true return to the best of his knowledge or belief, shall in addition to any penalty under Section 82 of the Act, be precluded from objecting to any assessment made by the Executive Officer, as the case may be in respect of such unit of the lands or building of which he is the owner or occupier.
- 21. Inspection of Tax Record.—Every owner, lessee or occupier of a unit of land/building or authorized agent of any such person may, with the permission in writing of the Executive Officer, as the case may be or any officer/official authorized by him in this behalf inspect the tax record relating to the unit of the land/building of which is owner, lessee, agent or occupier free of charge during the office hours.

- **22.** Location Factor, Characteristic and its value.—For the purpose of clause (33-a) (c) of Section 2 of the Act, the location Factor, characteristic and its values shall be as under:—
 - 1. Tentative Zoning of Paonta town proposed as follows:—

A Z:- one may include the following area from Ward No. 1 to 13 all Commercial Areas.

B Z:- one may include following area Ward No. 1 to 13 all Residential areas.

2. Number of Zones:- The entire municipal area is proposed to be divided into Two zones *i.e.* zone –A, zone –B,. Factors and proposed value of each factor. There are two factors which are relevant for determination of ratable value of lands & buildings. These factors and proposed value of each factor per sq. meter shall be as under:—

1. Location factor(F-1):

- **23.** Structural factor/ characteristics and its value.—For the clause (33-a) (c) of Section 2 of the Act, building shall be classified as pucca, semi-pucca and kucha in the following manner:—
 - 1. For Pucca-building, value per sq. mtr =03.00
 - 2. For semi-pucca building, value per sq. mtr = 02.00
 - 3. For kucha building, value per sq. mtr = 01.50

Location (Zone) No. Value per sq. mtr.

A = 2.50

B = 3.00

24. Age factor and Age-wise grouping and value of the buildings.—For the clause (33-a) (c) of Section 2 of the Act, all the buildings shall be grouped age-wise having factor value as mentioned against each age group:—

Group	Building	Factor value
A	Before 1970	02
В	Above 1971 to 1980	03
С	Above 1981 to 2002	04
D	Above 2003 to 2021	05
Е	2021 and beyond	06

25. Occupancy factor/characteristics and its value.—The occupancy factor and its value shall be as under for the purpose of Clause (c) *ibid*:—

1. Value for residential occupancy:

1. Value for self residential	(b) Value for Let out residential
03.00	06.00

2. Value per sq. mtr. for non-residential occupancy:

A	В	C	D	Е
Commercial self	Commercial	Commercial self use	Residential (By	Residential (By
use (Less then 100	self use	(Greater than 300	Owner)	other)
sqm.)	(between 100-	sqm)		·
	300)			
06.00	08.00	10.00	03.00	06.00

26. Use factor/characteristic and its value.—For the purpose of Clause (33 a) of Section 2 of the Act, the value of use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (33 a) *ibid* shall be as under:—

1. Residential = 02.00

2. Non- Residential = Mention is below

(i) Value per sq. mtr. for non-residential occupancy:

В	С	D	Е
Hotel having	Other Hotels, Bars,	Shops, School,	Gowdowns,
built-up area	Restaurant, Banks,	Colleges, Eductional	Dhabas, Stall and
between 100	ATMs, Show	Institutions, Offices,	Other types of
to 300 Sq.	Rooms, Call	Hostel, Hospital,	Properties not
mtr. And	Centre, Marriage	Theatre, Clubs,	covered under
Show Room	Hall, Travel	Paying Guest House	(A to D) less than
above 100 to	Agency, Mobile	(PGs), Guest House	100 sqm.
300 Sq. Mtr.	Towers, Coaching	less than 100 sqm.	
	Centre less than		
	100 sqm.		
08.00	05.00	04.00	03.00
	Hotel having built-up area between 100 to 300 Sq. mtr. And Show Room above 100 to 300 Sq. Mtr.	Hotel having built-up area between 100 to 300 Sq. mtr. And Show Room above 100 to 300 Sq. Mtr. Other Hotels, Bars, Restaurant, Banks, ATMs, Show Rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre less than 100 sqm.	Hotel having built-up area between 100 to 300 Sq. mtr. And Show Room above 100 to 300 Sq. Mtr. Hotel having built-up area Restaurant, Banks, ATMs, Show Rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre less than 100 sqm. Other Hotels, Bars, Restaurant, Banks, Colleges, Eductional Institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House less than 100 sqm.

27. Method of calculation of ratable value and rate of property tax on the net ratable value of the lands and buildings shall be as under:—

A-Zone	B-Zone	Rate
For residential properties	For residential properties	12.5%
For non- residential properties	For non- residential properties	12.5%
For land properties	For land properties	Nil

28. Penalty.—If a person liable for payment of Property Tax does not pay the same with in a period of one month from the issue of tax bill, a person shall be liable for payment of interest as per section 86 & 87 of the Act beside initiation of recovery proceeding as per the provision of Section 89 of the Act. Further, whosoever contravenes any of the clauses of these Bye-Laws shall be, in addition to the penalties as provided under the act, liable for disconnection of water, electricity and other civic amenities and the Executive Officer/Secretary, as the case may be request the competent authority to withdraw registration/recognition, if any granted, in his/their favour.

29. Repeal and Savings.—The scheme, regulation or Bye-Laws, if any hereto for relating to the mode of levy, calculation and assessment of property tax is hereby repealed. Anything done or any action taken under the said scheme, regulation or bye-laws if any shall be deemed to have been done or taken under the provisions of these bye-laws.

Sd/-Executive Officer, Municipal Council Paonta Sahib.

	Municipal	Council Paonta Sah	ib	
		FORM –A		
		MENT ASSESSMEN ee Bye Laws-4)	NT LIST	
UP	N-No I.D.	NoZO	NE	
Unit	Area	Net Ratable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

	DATE OF ASSESSMENT					
Sl. No.	Name of Property	Name of Owner	Name of Tenant or Occupier	Remarks		

FORM-B

Municipal Council/Paonta Sahib (Tax Department)

(See Bye-Laws 10)

Property Tax Bill

Fina Zone			Bill No	D	Dated
Correspon	Owner/Ocadence Ad		eceipt of bill/18 days	if by post from the	date of dispatch of
bill.					
Un	it	Area	Net Ratable Value	Property Tax Percentage	Amount of General Tax
Residential					
Let Out Re	sidential				
Commercia	ıl				
Plot of Lan	d				
Det	ail of dem	and for Property	Tax for the year	Period	
Sl. No.		Des	scription of Tax		Amount
1.	General	Гах			
2.	1. R	ebate @ 10%			
	2. R	emission			
3.	Previous	Arrear Amount fo	or the period		
4.	Interest A	Amount			
5.	Previous	Credit			
6.	Amount	Payable on due da	ate		
7.	Amount	Payable after due	date		
8.	Amount	still at credit			

Please pay bill before due date to avail 10% rebate.

Bill Prepared By

Bill Checked By

Assistant Tax Superintendent

Receipt

UPN No	Bill No Bill Date
ID No	Amount before due date
Name of Owner/Occupier	Amount after due date
	Amount Paid
	Receipt No Dated

Cashier, Municipal Council Paonta Sahib.

Terms & Conditions

- 1. The Municipality Treasury is open from 10.00 A.M. to 05.00 P.M. on all working days.
- 2. Cheques should be drawn in favour of Executive Officer, as the case may be, Municipal Council Paonta Sahib.
- 3. Out stations cheques should be include the discount charged in such cheque(s).
- 4. Rebate @ 10% is given on the taxes claimed for the current year or a bill raised for the first time, if the amount specified in the bill is paid within 15 days from the presentation thereof. Bills send under postal certificate shall be construed to have been received within three days from the date the posting and accordingly this rebate is given if payment of the bill is made within 18 days from the date of posting.
- 5. If the payment of the tax is not made within the financial years in which the bill is issued an interest @ 1% per month shall be payable after one month of the close of the financial year to which the bill relates.
- 6. The notice of demand/recovery of property tax will not confer any right on the person paying the tax or anyone else to claim validation of unauthorized construction at a later date and the same is without any prejudice to the rights of the Paonta Sahib Municipality to take any legal action including that of demolition in respect of such unauthorized construction/structure.
- 7. In case any of your payments have not been adjusted, same can be adjusted/settled by producing original receipts given by Municipality Paonta Sahib.
- 8. In all correspondence, always mention No./date, name of house and demand No.
- 9. Bill generated be presented while tendering payment.

FORM-C (See Bye Law 17)

Form of notice of Transfer to be given which has taken place by way of instrument.

To		
	The Executive Off	cer,
	Municipal Counci	Paonta Sahib.
	I	s/o
r/o _		hereby give notice a
requi	red by Section 83 of the H	.P. Municipal Act, 1994 of the following transfer of property:—

Description of Property

Name & address	Name & address	Detail of	Area of the	Account	Remarks
of person whose	of person to	Property	property	No./ID No. of	
title has been	whom property			old assessees	
transferred	title has been				
	transferred				
1	2	3	4	5	6

_		Name of Address _	Owner/Occupier _	
		Mob.No.		
notice of Transfer t	,	,	lace otherwise tha	an by instrument
Executive Officer	-			
•		s/o		r/
	Description	of Property		
Name of legal heir/successor to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assessees	Remarks
2	3	4	5	6
_		Nome of	Owner/Occupier ₋	
	notice of Transfer to Executive Officer nicipal Council Pao equired by section 8 Name of legal heir/successor to whom property title has been transferred	FOR (See Bye notice of Transfer to be given white Executive Officer nicipal Council Paonta Sahib. Pequired by section 83 of the H.P. Description Name of legal heir/successor to whom property title has been transferred	Address	Address Mob.No. FORM-D (See Bye Law 17) notice of Transfer to be given which has taken place otherwise that executive Officer nicipal Council Paonta Sahib. S/O Equired by section 83 of the H.P. Municipal Act, 1994 of the following property Name of legal heir/successor to whom property title has been transferred 2 3 4 5

FORM-E

(Tax liability Form under Section 82 read with Section 86 of the Himachal Pradesh Municipal Act, 1994)

(See Bye-Law 19)

г.	

The Executive Officer Municipal Council Paonta Sahib

Sub	<i>iect</i> :—Filli	ng of return	for assessm	ent of prope	erties for	Municipal	Taxes.

Sir/Madam,

I am submitting	the details of property known as	I.D. No
Ward No Zone	e as under	::—

Sl. No.	Unit	Area	Factors					Total ratable Value	Maintenance & Repair Rebate @10% under clause (33-a) of Section 2 of the H.P. Municipal Act, 1994.	Net ratable value	Remarks
			F1	F2	F3	F4	F5	F1 to F5 (Multiply)			
1.	(a) Residential										
	(b) Let out Residential										
2.	Non Residential/ Commercial										
	(a) Hotel above built up area of 100 to 300 sq.m., MNC Show Rooms and Restaurants.										
	(b) Hotel having built up area between 100 to 300 sq.m. and show room above 100 sq. m.										
	(c) Other Hotels, Bars, Restaurant, Banks, ATMs, Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre less than 100 sqm.										

		, -	 •	9	•	 • *	
	(d) Shops, Schools, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House, less than 100 sqm.						
	(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to d) less than 100 sqm.						
3.	Plot of Land						

I hereby declare that the information furnished above is correct to the best of my knowledge and proper belief and nothing has been concealed there from.

and proper benefand houning has been conceare	d there from.
Date	
	Yours faithfully,
	(Signature) Owner/Agent/Occupier.
	Name in block letters
	Address
	Mob. No

Location factor/characteristic and its value

Assistant Tax Superintendent

Verification of the

1. Number of zones:- The entire old and merged Municipal area has been divided *i.e.* A & B Zone.

Verification of the

Executive Officer

1. Location factor (F-1) is same for both the Zones.

Structural factor, Characteristics and its values (F2):—

- 1. For Pucca-building value per Sq. Mtr. =
- 2. For semi-pucca building, value per sq. mtr =
- 3. For kutcha building, value per sq. mtr =

Age factor and Age-wise grouping and value of the Buildings (F3):—

	Factor Value	
A	Before 1970	
В	1971 to 1980	
С	1981 to 2000	
D	2001 to 2020	
Е	2021 and beyond	

Occupancy factor/Characteristics and its value (F4):—

1. Value for residential occupancy:

1.	Value for self residential	2.	Value for Let out residential

3. Value per sq. mtr. for non- residential Occupancy.

A	В	С	D	Е
Hotel above built	Hotel having built	Other Hotels,	Shops, Schools,	Godowns, Dhaba,
up area of 2000	up area between	Bars, Restaurant,	Colleges,	Stall and Other
sq.m., MNC Show	1000 to 2000	Banks, ATMs,	Education	Types of
Rooms and	sq.m. and show	Show rooms, Call	institutions,	Properties not
Restaurants	room above 1000	Centre, Marriage	Offices, Hostel,	covered Under
	sq. m.	Hall, Travel	Hospital, Theatre,	(A to D)
		Agency, Mobile	Clubs, Paying	
		Towers, Coaching	Guest House	
		Centre	(PGs), Guest	
			House	
_				

Use factor/Characteristics and its value (F5):—

The value of Use factor /characteristics of the unit(s) of the lands & buildings for the purpose of Clause (c) *ibid* shall be as under:—

1. Residential =

2. Non Residential

Method for calculation of Ratable Value and Rate of property tax on the Ratable Value of the unit of lands and Buildings:—

Area (in sq. mtrs) of a unit multiplied by value of relevant factors of unit area method as mentioned in 23 to 27 of the bye laws. The figure that will so come out, thereof shall be the net ratable value of unit and property tax shall be charged on that net rateable value at the rate of ____% in zone A and _____% in zone B for lands and in case of buildings as under:—

B-zone					
occupied residential properties sq.mtr. to 100 sq. mtrs. @% RV. (Rate able Value).					
If occupied residential properties. ring 101 sq. mtrs. to above @ 5 P.A. on the RV. (Rate able on-residential properties @%					
n- n t					

FORM-F (See Bye-laws 12)

Municipal Council/Nagar Panchayat.....

Demand and Collection Register

For the Financial Year	
UNP No.	
ID No	
Name of Property:	
Name of Owner/Occupier:	
Correspondence Address:	

Unit	Area	Net Ratable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let out Residential				
Commercial				
Plot of Land				

General	Rebate	Total	Previous					Rebate &					Current	Arrear	Credit	Remarks
Tax		General	Arrear	Amount	No.	issuing	General	Remission	Collection	Collection	No.	Date	Balance	Balance		
		Tax	Amount	Payable		Bill	Tax						Amount	Amount		İ
							Collection									
																i l
																i l

Office Of The Executive Officer Municipal Council Dehra, District Kangra (H.P.)

Dated the 17th June 2022

Municipal Council Dehra (Property Taxation) BYE-LAWS 2022

No. MCD/2022/572-73.—The following bylaws made by Municipal Council Dehra, for regulating the property taxation in exercise of the powers conferred by Section 202 and Section 217 of the Himachal Pradesh Municipal Act 1994 (Act No. 13 of 1994) having been confirmed by State enforcement, as required under Section 217 of the Himachal Pradesh Municipal Act 1994 are hereby published for the general information.

Whereas, the objections and suggestions received within stipulated period have been considered and decided by Municipal Council Dehra.

Now, therefore, in exercise of powers conferred by Clause (A) of Section 217 of Himachal Pradesh Municipal Act 1994 (Act No.13 of 1994), the Municipal Council Dehra (Property Taxation) BYE-LAWS 2022 are hereby notified and published in e-Rajpatra H.P. for information of general public as follows:—

1. Short title and Commencement.—(i) These Bye-laws may be called the Municipal Council Dehra, Distt. Kangra H.P.

(Property Taxation) Bye-laws, 2022

- (ii) These bye-laws shall come into force from the date of publication of its notification in the Rajpatra of Himachal Pradesh.
 - **2. Definitions.**—(1) In these bye-laws unless the context otherwise require,
 - (i) "Act" means the Himachal Pradesh Municipal Act, 1994, (Act No. 13 of 1994) read with its amendments carried out *vide* H.P. Municipal (Amendment) Act, 2016 and *vide* H.P. Municipal (Amendment) Act, 2020.
 - (ii) "Appellate Authority" means an authority prescribed under Section 90 of H.P. Municipal Act, 1994.
 - (iii) "Assessment List" means the list of all units of the lands and buildings assessable to property tax under the provisions of H.P. Municipal Act, 1994.
 - (iv) "Assessment year" means the year commencing from the first day of April to 31st of March of succeeding year.
 - (v) "Bye-Laws" means the Municipality (Property Taxation) bye-laws 2021 made under the Act as notified in the official gazette.
 - (vi) "Municipality" means as defined in Section 2 (24) of the Act.
 - (vii) "Section" means a Sections of the Act.
 - (viii) 'Ratable Value' as defined in Section 2 clause (33-a) of the Act and procedure prescribed under these Bye-Laws.

- (ix) "Unit" means a specific portion of the land and building in use and occupation of the owner(s) or occupier(s) including vacant land and build up portion of the building. This will not include setbacks area of building, agricultural lands and land in notified green belt as notified under the interim development plan of Dehra area.
- (x) "Unit area" means area of a unit in square meters.
- (xi) "Unit area tax" means property tax on unit(s) of lands & buildings which shall be charged per annum between one percent to twenty five percent as may be determined on the basis of ratable value of unit(s) of lands & buildings by the Municipality from time to time. All other words and expressions used herein but not defined shall have the same meaning respectively as assigned to them in the Act.
- **3. Assessment list what to contain.**—The Executive Officer shall keep a book to be called the "Assessment List" in which the following shall be entered in Form-A appended to these bye-laws:—
 - (a) A list of all units of the lands and buildings located within the jurisdiction of Municipality Dehra, distinguishing each either by name or number and containing such particulars regarding the location or nature of each, which shall be sufficient for identification thereof.
 - (b) The ratable value of each unit of the lands and buildings.
 - (c) The name of the person primarily liable for payment of property tax and ratable value as well as property tax demand on his/her unit of land or building.
 - (d) If any such unit of a land or a building is not liable to be assessed to the property tax, the reason for such non-liability; and
 - (e) Other details; if any, as the Executive Officer may from time to time think, fit.

Explanation.—(i) For the purpose of clause (b) the ratable value of the unit(s) of the land will be the ratable value of the unit(s) of the land and in the case of unit(s) of the building, the ratable value will include the ratable value of the land and the unit(s) of the building erected thereon.

- (ii) For the purpose of charging property tax on a unit of land, the unit of land shall be treated as "land" till the completion plan of building is sanctioned by Municipality Dehra or by other competent authority of the State Government and such construction is put to use on the spot whichever occurs first. Accordingly, property tax shall be continued to be charged on the rateable value of the unit of land till such time treating it as "land".
- **4. Form of Assessment list.**—The assessment list shall be kept in the form-A hereto. The Executive Officer may order to add, omit, amend or alter any of the columns of the Performa of the assessment list as and when required.
- 5. Procedure where name of person primarily liable for property tax cannot be ascertained.—If the name of the person primarily liable for the payment of property tax in respect of any unit of any land or building cannot be as certained, it shall be sufficient to designate him in

the assessment list, property tax bill and in any notice which may be necessary to serve upon the said person under the Act, as "the holder" of such unit of land or building without further description.

- 6. Inspection of assessment list.—If assessment list has been completed, the Executive Officer shall give public notice thereof mentioning therein the place where assessment list or copy thereof may be inspected and every person claiming to be the owner or lessee or occupier of any unit(s) of any land or building included in the assessment list and any authorized agent of such person shall be at liberty to inspect the list and to file written objection within 30 days from the date of publication of such public notice in the local newspaper(s).
- 7. **Register of Objections.**—(1) The Executive Officer shall keep a register of objections in which all objections received under sub-section (2) of section 74 and sub-section (2) of section 76 shall be entered. The register shall contain:—
 - (i) The name or number of the land or building in respect of which objection is received;
 - (ii) Name of the person primarily liable for the payment of property tax;
 - (iii) Name of the objector;
 - (iv) The rateable value finally fixed after enquiry and investigation of the objection by the committee constituted in this behalf;
 - (v) The date from which the ratable value finally fixed has to come into force; and
 - (vi) Such other details as the Executive Officer may from time to time think, fit;
- 8. Amendment of Assessment list under the provisions of Section 76 and investigation and disposal of objections against such amendments.—(i) When any amendment is proposed to be made under the provisions of Section 76 such amendment will provisionally be made in the assessment list and the notice as required under the provision of sub-sections (1) & (3) of Section 76 shall be served on the person affected by the amendment after affording him the opportunity to file objection, if any, against the proposed amendment within 30 days from the date of receipt of such notice.
- (ii) Objections shall be inquired into and investigated by the Committee constituted in this behalf under Sub Section 1 of 75 of the Act, after affording opportunity of being heard to the objector.
- (iii) The assessment list shall be finally amended in accordance with the decisions made by the said committee.
- (iv) If no objection is received or if the same are received but not within the time limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list. However, for special reasons to be recorded in writing, the committee constituted in this behalf may consider objections received after the expiry of the stipulated period.
- (v) Property tax on the basis of the amended assessment list shall be due from the date specified in the assessment notice or from the date as may be decided by the Committee constituted in this behalf. Provided that payment of property tax on the basis of the assessment list, as existing

before such an amendment will not be withheld on the ground that some amendment is to be made in the list.

- 9. Payment of property taxes where to be made.—Every person who is liable to pay any of the property tax shall pay the same at the Head Office of the Municipality or at such other place(s) and time as may be specified by the Executive Officer as the case may be. However, the payment of tax shall be made either by cash or cheque or through Bank Draft drawn in favour of the Executive Officer Municipal Council Dehra payable at or through RTGS in the Bank Account of Municipal Council Dehra declared for the said purpose by the Executive Officer, as the case may be.
- 10. Demand of property tax to be raised annually by issuing one single bill for one unit of a property.—(i) Demand of property tax shall be raised annually by issuing a single property tax bill on form-B annexed to these bye-laws for each unit of a property. The service of bill shall be effected by hand through special messenger and in case owner or occupier upon whom the bill is to be served is living outside the municipal limits, the bill shall be issued by post under certificate of posting or by registered/ speed post. In case the owner or occupier avoids by hand service of the bill, service of the bill shall be effected by affixing the bill in presence of two witnesses on the unit of the property to which the bill relates.
- (ii) In case the owner or occupier upon whom the property tax bill has been served fails to make payment of the property tax within the due date, the property tax shall be recovered by the Executive Officer or by the officer/official authorized by him in this behalf by initiating appropriate process under the provisions of Section 86 of the Act:

Provided that nothing herein contained shall affect the liability of such person to any increased property tax to which he may be assessed on account of the said unit of property owning to a revision of the ratable value.

- (iii) The tax for the ensuring year shall be paid either in lump-sum with in 30 days at the beginning of the financial year *i.e.* up to 30^{th} April or in two half yearly installments. The first installment to be paid by 30^{th} April and second installment by 30^{th} October every year.
- 11. Service of property tax bills and demand notices in respect of un-partitioned unit of property.—If an un-partitioned unit of a property is owned by more than one person, service of bill(s) and notice(s) of demand on any one co-owner shall be treated as service on all the owners.
- 12. Demand and collection registers.—(i) A register of demand & collection of property tax in form-F appended to these bye laws shall be maintained showing therein the figures of property tax demand, collection, rebate, remission adjustment, arrears, excess recoveries and such other particulars in relation to each unit of the property. This register will be kept either in the shape of hard copy or in the shape of soft copy or in both as the Executive Officer, as the case may be think fit.
- (ii) The register may, if any the Executive Officer, as the case may be thinks fit be made in separate parts or volumes for such purposes and with such several designations as the Executive Officer, as the case may be determine.
- (iii) The separate Register shall be maintained for recording information regarding detail of arrears for the previous years.

- 13. Circumstances not considered as vacancy of property.—For the purpose of Sections 81 and 84 of Himachal Pradesh Municipal, Act, 1994:—
 - (i) A unit of building or of a tenement reserved by the owner for his own occupation shall be deemed to be occupied, whether it is actually occupied by the owner or not;
 - (ii) Any unit of building or of a tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended;
- 14. Remission/Refund not claimable unless notice of vacancy is given to the Executive Officer, as the case may be every year.—When a vacancy continues from one year into the subsequent year, no refund or remission of any property tax shall be claimable from the Executive Officer, as the case may be on an account of such continued vacancy unless notice thereof is given to the Executive Officer within 60 days from the commencement of the next financial year.
- 15. Inspection by Municipal Staff of the vacant unit of the property.—If any owner or occupier does not allow or facilitate the inspection by the authorized Municipality staff of any unit of the property claimed by him to be vacant, the Executive Officer, as the case may be refuse to treat such unit of building or tenement, as the case may be, as vacant till the day such inspection is made, and the vacancy of the unit of property verified.
- 16. Copies of property tax bill(s).—The Executive Officer, as the case may be, on a request in writing from the owner of any unit of land or building or any other person primarily liable to pay property tax in respect thereof, give a copy or copies of any bill/bills for any property tax on payment of such fee as may be fixed by the Executive Officer, as the case may be, from time to time.
- 17. Notice on transfer of title.—The notice regarding transfer of title of any unit of any property require to be given under Section 83 shall be either in Form-"C" or Form-"D" annexed to these bye-laws, as the case may be, and shall state clearly and correctly all the particulars required in the said Form(s).
- 18. Property tax to be paid up to date.—No such notice as contained in Bye-Laws 17 shall be deemed to be validly given unless the property tax due upto the date of transfer of title of the unit of property is paid in full.
- 19. Filing of return by owner(s)/occupier(s).—The Executive Officer, as the case may be require any owner or occupier of a unit of land or building or of any portion thereof to furnish information or a written return in Form-"E" appended to these bye-laws. Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of owner or occupier knowledge or belief, within a period of thirty days from the service of such requisition upon him/her.
- **20. Penalty for non-submission of return.**—Whososever omits to comply with any requisition 19 of these bye-laws or fails to give true information or to make a true return to the best of his knowledge or belief, shall in addition to any penalty under Section 82 of the Act, be precluded from objecting to any assessment made by the Executive Officer, as the case may be in respect of such unit of the lands or building of which he is the owner or occupier.

- 21. Inspection of Tax Record.—Every owner, lessee or occupier of a unit of land/building or authorized agent of any such person may, with the permission in writing of the Executive Officer, as the case may be or any officer/official authorized by him in this behalf inspect the tax record relating to the unit of the land/building of which is owner, lessee, agent or occupier free of charge during the office hours.
- **22.** Location Factor, (F1) Characteristic and its value.—For the purpose of clause (33-a) (c) of Section 2 of the Act, the location Factor, characteristic and its values shall be as under:—
 - (i) Tentative Zoning of Dehra Town proposed as follows:—

A Z:- one may include the following area.(ward No. 1,2, 4, 6)

B Z:- one may include following area. (Ward No. -3,5,7)

- (ii) Number of Zones:- The entire municipal area is proposed to be divided into two zones *i.e.* zone –A, zone –B, Factors and proposed value of each factor. There are five factors which are relevant for determination of ratable value of lands & buildings. These factors and proposed value of each factors per sq. meter shall be as under:—
- 23. Structural factor/(F2) characteristics and its value.—For the clause (33-a) (c) of Section 2 of the Act, building shall be classified as pucca, semi-pucca and kucha in the following manner:—
 - (i) For Pucca-building, value per sq. mtr = 3
 - (ii) For semi-pucca building, value per sq. mtr = 2.5
 - (iii) For kucha building, value per sq. mtr =2
 - (iv) For Kacha residence area = 0 (Exempt)
- **24.** Age factor (F3) and Age-wise grouping and value of the buildings.—For the clause (33-a) (c) of Section 2 of the Act, all the buildings shall be grouped age-wise having factor value as mentioned against each age group:—

Group	Building/ property	Factor value
A	Before 1947	2
В	Above 1947 to 1980	2.5
С	Above 1981 to 2000	3
D	Above 2001 to 2020	4
Е	2021 and beyond	5

25. Occupancy factor (F4) /characteristics and its value.—The occupancy factor and its value shall be as under for the purpose of Clause (c) *ibid*:—

Value for residential / non-residential occupancy: (F4)

(a) Value for self residential =2	(b) Value for Let out residential =2.5
Commercial self =4	Commercial let out =4

- **26.** Use factor/(F5) characteristic and its value.—For the purpose of Clause (33 a) of Section 2 of the Act, the value of use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (33 a) *ibid* shall be as under:—
 - (i) Value per sq. mtr. for non-residential occupancy: (F5)

A	В	С	D	Е
Hotels above	Hotel having	Other Hotels, Bars,	Shops, School,	Gowdowns,
built-up area	built-up area	Restaurant, Banks,	Colleges,	Dhabas, Stall and
of 2000 Sq.	between 1000	ATMs, Show	Educational	Other types of
mtr., MNC	to 2000 Sq.	Rooms, Call	Institutions, Offices,	Properties not
Show Rooms	mtr. And	Centre, Marriage	Hostel, Hospital,	covered under
and	Show Room	Hall, Travel	Theatre, Clubs,	(A to D)
Restaurant	above 1000	Agency, Gym, all	Paying Guest House	
	Sq. Mtr.	Commercial	(PGs), Guest House	
		activities		
=7	=6	,Coaching centre,	=3.5	
		Industries etc.		= 3
		= 5		

(ii) Residential = 2

27. Method of calculation of rateable value and rate of property tax on the net ratable value of the lands and buildings shall be as under:—

A-Zone	B-Zone
For residential properties = 7%	For residential properties = 7%
For non- residential properties = 7%	For non- residential properties = 7%
For land properties - Nil	For land properties - Nil

27 - A Mobile tower – fixed = 8000/-

28. Penalty.—If a person liable for payment of Property Tax does not pay the same with in a period of one month from the issue of tax bill, a person shall be liable for payment of interest as per sections 86 & 87 of the Act beside initiation of recovery proceeding as per the provision of Section 89 of the Act. Further, whosoever contravenes any of the clauses of these Bye-Laws shall be, in addition to the penalties as provided under the act, liable for disconnection of water, electricity and other civic amenities and the Executive Officer, as the case may be request the competent authority to withdraw registration/recognition, if any granted, in his/their favour.

Name of Owner/Occupier Correspondence Address

29. Repeal and Savings.—The scheme, regulation or Bye-Laws, if any hereto for relating to the mode of levy, calculation and assessment of property tax is hereby repealed. Anything done or any action taken under the said scheme, regulation or bye-laws if any shall be deemed to have been done or taken under the provisions of these bye-laws.

						Mun		-Sd/- Executive Officer, al Council Dehra	
				ipal Council					
		TAX D	EPARTN	MENT ASSI	ESSMEN	T LIST			
				Form –A					
			(Se	ee Bye Laws	-4)				
			ζ	- J =	-,				
	UPN-N	lo	I.D.	No	ZO1	NE			
	T T:4	Α.		Not Do	4- h 1-	Decements T	¹	Amount of	
	Unit	Ai	rea	Net Ra Valı		Property T Percentag		Amount of General Tax	
Residen	ntial			v un	ıc	1 Ci Coiiug	30	General Lax	
	t Residential								
Comme									
Plot of l	Land								
				: aanac					
01	Nama of			OF ASSESS of Owner		CTnt on		Remarks	
Sl. No.	Name of Property	Name		of Owner Name of Tenant or Occupier			Kemarks		
110.	Troperty					zeupiei			
1									
			(Ta	FORM-B pal Council ax Departmone Bye-Laws	ent)				
				operty Tax 1					
Financial Zone	l Year for the	Year	Bill(s)	Bill N Detail	lo		Dat	ted	
UPN No ID No. Name o	o. of Property			_					

Due date 15 days from the date of Receipt of bill/18 days if by post from the date of dispatch of bill.

Unit	Area	Net Ratable	Property Tax	Amount of
		Value	Percentage	General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

	Detail of demand for Property Tax for the yearPerioderical Perioderical Perio	od		
Sr.	Description of Tax	Amount		
No.	-			
1.	General Tax			
2.	(a) Rebate @ 10%			
	(b) Remission			
3.	Previous Arrear Amount for the period			
4.	Interest Amount			
5	Previous Credit			
6.	Amount Payable on due date			
7.	Amount Payable after due date			
8.	Amount still at credit			

Please pay bill before due date to avail 10% rebate.

Bill Prepared By Bill Checked By Assistant Tax Superintendent

Receipt

UPN No.	Bill No Bill Date
ID No	Amount before due date
Name of Owner/Occupier	Amount after due date
	Amount Paid
	Receipt No Dated

Cashier, Municipal Council Dehra

Terms & Conditions:

- 1. The Municipality Treasury is open from 10.00 AM to 02.00 PM on all working days.
- 2. Cheques should be drawn in favour of Executive Officer, as the case may be, Municipal Council Dehra.
- 3. Out stations cheques should be include the discount charged in such cheque(s).
- 4. Rebate @ 10% is given on the taxes claimed for the current year or a bill raised for the first time, if the amount specified in the bill is paid within 15 days from the presentation thereof.

Bills send under postal certificate shall be construed to have been received within three days from the date the posting and accordingly this rebate is given if payment of the bill is made within 18 days from the date of posting.

- 5. If the payment of the tax is not made within the financial years in which the bill is issued an interest @ 1% per month shall be payable after one month of the close of the financial year to which the bill relates.
- 6. The notice of demand/recovery of property tax will not confer any right on the person paying the tax or anyone else to claim validation of unauthorized construction at a later date and the same is without any prejudice to the rights of the Dehra Municipality to take any legal action including that of demolition in respect of such unauthorized construction/structure.
- 7. In case any of your payments have not been adjusted, same can be adjusted/settled by producing original receipts given by Municipality Dehra.
- 8. In all correspondence, always mention No./date, name of house and demand No.
- 9. Bill generated be presented while tendering payment.

FORM-C (See Bye Law 17)

Form of notice of Transfer to be given which has taken place by way of instrument.

To				
The Executive Office	eer,			
Municipal Council I	Dehra			
I	s/o_		r/o	
hereby give notice as required transfer of property:—	by Section 83 of the H.P.	. Municipal Act,	1994 of the	following

Description of Property

Name &	Name &	Detail of	Area of the	Account	Remarks
address of	address of	Property	property	No./ID No.	
person whose	person to			of old	
title has been	whom property			assessees	
transferred	title has been				
	transferred				
1	2	3	4	5	6

Date	Name of Owner/Occupier	_
	Address	
	Mob.No.	

FORM-D (See Bye Law 17)

Form of notice of Transfer to be given which has taken place otherwise than by instrument.

To					
	The Executive Officer	*			
_	Municipal Council De				
r/o		s/	0		
	notice as required by	z section 83 of	f the H.P. Mun	icipal Act 1004	of the following
transfer of pr		y section 65 of	i tile 11.1 . Muli	ncipai Act, 1994	of the following
transfer of pr	operty.				
		Description	of Property		
Name&	Name of legal	Detail of	Area of the	Account	Remarks
address of		Property	property	No./ID No.	
person who	se to whom			of old	
title has bee	en property title			assessees	
transferred	d has been				
	transferred				
1	2	3	4	5	
Date			Address	er/Occupier	
			WIOU.NO		
			<u></u>		
		For	км-Е		
(Tax li	ability Form under S	Section 82 reac	l with Section 8	86 of the Himacl	hal Pradesh
(2 41.2 2.2		Municipal	A ct, 1994) e-Law 19)		
То					
	The Executive Officer Municipal Council De	*			
Subject.—	Filling of return for as	ssessment of pro	operties for Mu	nicipal Taxes.	
Sir/Madam,					

	(1-11-11) TO 11 TO 2	, (II & 2022) 20 311 11 9	, 1011	
	am submitting the details of property ki	nown as	I.D. No	
Ward N	o. Zone	as under:—		

Sl.	Unit	Area	Factors					Total	Maintenance	Net	Remarks
No.	Cint	Tirou	Tactors					ratable Value	& Repair Rebate @10% under clause (33-a) of Section 2 of the H.P. Municipal Act, 1994	ratable value	remarks
			F1	F2	F3	F4	F5	F1 to F5 (Multiply)			
1.	(a) Residential										
	(b) Let out Residential.										
2.	Non Residential/ Commercial.										
	(a) Hotel above built up area of 2000 sq.m., MNC Show Rooms and Restaurants.										
	(b) Hotel having built up area between 1000 to 2000 sq.m. and show room above 1000 sq. m.										
	(c) Other Hotels, Bars, Restaurant, Banks, ATMs, Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre.										

		(1 -1	171, 10 1		, , , , ,		3,,,,	LULL/	20	ση ηφ, 10 m		
	(d) Shops, Schools, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.											
	(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to d)											
3.	Plot of Land											
	I hereby declare that the information furnished above is correct to the best of my knowledge and proper belief and nothing has been concealed there from. Date											
										Yours faith:	fully,	
									((Signatur Owner/Agent/C		
										ck letters		
							Α	adress				

Verification of the Assistant Tax Superintendent Verification of the Executive Officer

Mob. No.

FORM-F

Municipal Council Dehra.....

Demand and Collection Register

(See Bye-Laws 12)

For the Financial Year _____

UNP No.
ID No
Name of Property:
Name of Owner/Occupier:
Correspondence Address:

Unit	Area	Net Ratable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

General	Rebate	Total	Previous					Rebate &				Receipt	Current	Arrear	Credit	Remarks
Tax		General	Arrear	Amount	No.	issuing	General	Remission	Collection	Collection	No.	Date	Balance	Balance		
		Tax	Amount	Payable		Bill	Tax						Amount	Amount		
							Collection									

Sd/-Executive Officer, Municipal Council Dehra.

गृह विभाग

अधिसूचना

शिमला—2, 7 जुलाई, 2022

संख्या गृह(ए)बी(1)—25/2015.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश पुलिस अधिनियम, 2007 (2007 का अधिनियम संख्यांक 17) की धारा 11 की उपधारा (1) के साथ पठित, दण्ड प्रकिया संहिता, 1973 (1974 का अधिनियम संख्यांक 2) की धारा 2 के खण्ड (ध) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, पुलिस महानिदेशक हिमाचल प्रदेश के परामर्श से, इस अधिसूचना के राजपत्र (ई—गजट), हिमाचल प्रदेश में

प्रकाशित किए जाने की तारीख से, रेलवे पुलिस चौकी (आउट पोस्ट) परवाणू स्थित टकसाल, जो राजकीय रेलवे पुलिस थाना शिमला के अधीनस्थ पुलिस चौकी (आउट पोस्ट) होगी, की अधिकारिता को, नीचे दी गई अनुसूची में यथावर्णित रेलवे किलोमीटर स्टोनज के अनुसार अधिसूचित करते हैं, अर्थात्:—

अनुसूची

राजकीय रेलवे पुलिस थाना (जी० आर० पी० एस०) शिमला

नैरोगेज़ (छोटी) रेलवे लाईन

शिमला रेलवे स्टेशन (गुड्स शैड तक) और परिधि क्षेत्र से टकसाल पूल नं0 21 (टकसाल से कालका के बीच) = 93.010 किलोमीटर

ओ०पी०जी०आर०पी० परवाण् स्थित टकसाल

शिमला से टकसाल पुल नम्बर 21 की तरफ से ब्राडगेज अनुभाग रेलवे लाईन

1.	कुम्हारहट्टी से धर्मपुर	=	5.750 किलोमीटर
2.	धर्मपुर से सनवारा	=	6.390 किलोमीटर
3.	सनवारा से जाबली	=	5.280 किलोमीटर
4.	जाबली से कोटी	=	5.040 किलोमीटर
5.	कोटी से गुमन	=	5.820 किलोमीटर
6.	गुमन से टकसाल (परवाणू)	=	4.820 किलोमीटर
7.	टकसाल (परवाणू) से कालका पुल नम्बर 21	=	2.550 किलोमीटर
	(टकसाल से कालका के बीच)	कुल =	35.650 किलोमीटर

2. उपरोक्त वर्णित राजकीय रेलवे पुलिस चौकी (आऊट पोस्ट) राजकीय रेलवे पुलिस थाना शिमला का भाग होगी और यह इसकी अधीनस्थ पुलिस चौकी (आऊट पोस्ट) होगी।

आदेश द्वारा

भरत खेरा, प्रधान सचिव (गृह)।

[Authoritative English text of this Department Notification No. Home(A)B(1)-25/2015, dated 7th July, 2022 as required under Article 348 (3) of the Constitution of India].

HOME DEPARTMENT

NOTIFICATION

Shimla-2, the 7th July, 2022

No. Home(A)B(1)-25/2015.—In exercise of the powers conferred by clause(s) of section 2 of the Code of Criminal Procedure, 1973 (Act No.2 of 1974) read with sub-section (1) of section 11 of the Himachal Pradesh Police Act, 2007 (Act No.17 of 2007), the Governor, Himachal Pradesh, in consultation with the Director General of Police, Himachal Pradesh, is pleased to notify the jurisdiction of Railway Police outpost Parwanoo at Taksal, subordinate Police outpost of the Government Railway Police Station, Shimla, for the railway Kilometer stones mentioned as per schedule below from the date of publication of this notification in the Rajpatra (e-Gazette), Himachal Pradesh, namely:—

SCHEDULE GRPS Shimla

Narrow Gauge Railway Track:

1. Railway Station Shimla (upto Goods Shed) and Quadrangular area to Taksal Bridge No. 21 (Between Taksal to Kalka) =93.010 Km.

OPGRP Parwanoo at Taksal

Narrow Gauge Section Railway Track from Shimla Towards Taksal Bridge No. 21

		Total	=	35.650 Km.
	(between Taksal to Kalka)			
7.	Taksal (Parwanoo) to Bridge No. 21 Kal	ka	=	2.550 Km.
6.	Guman to Taksal (Parwanoo)		=	4.820 Km.
5.	Koti to Guman		=	5.820 Km.
4.	Jabli to Koti		=	5.040 Km.
3.	Sanwara to Jabli		=	5.280 Km.
2.	Dharampur to Sanwara		=	6.390 Km.
1.	Kumarhatti to Dharampur		=	5.750 Km.

2. Above mentioned Government Railway Police Out Post will form part of the Government Railway Police Station Shimla and will be its subordinate Police Out Post.

By order,

Bharat Khera, *Principal Secretary (Home)*.

HIMACHAL PRADESH THIRTEENTH VIDHAN SABHA

NOTIFICATION

Shimla–171004, the 20th July, 2022

No. V.S.-Legn.-Pri/1-1/2018.—The following order by the Governor of the State of Himachal Pradesh, dated the 18th July, 2022 is hereby published for general information:—

"मैं, राजेंद्र विश्वनाथ आर्लेकर, राज्यपाल, हिमाचल प्रदेश, भारतीय संविधान के अनुच्छेद 174 (1) द्वारा प्रदत्त शक्तियों के अनुसरण में हिमाचल प्रदेश तेरहवीं विधान सभा के पंद्रहवें सत्र का आह्वान बुधवार दिनांक 10—08—2022 को पूर्वोह्न 11.00 बजे से हिमाचल प्रदेश विधान सभा, शिमला में समवेत होने के लिए करता हूं।

राजेंद्र विश्वनाथ आर्लेकर, राज्यपाल, हिमाचल प्रदेश।"

By Order:-

YASH PAUL SHARMA, Secretary, H.P. Vidhan Sabha.

हिमाचल प्रदेश तेरहवीं विधान सभा

अधिसूचना

शिमला-171004, 20 जुलाई, 2022

सं0. वि0स0—विधायन.—प्रा0 / 1—1 / 2018.——राज्यपाल महोदय का निम्नलिखित आदेश दिनांक 18 जुलाई, 2022 सर्वसाधारण की सूचनार्थ प्रकाशित किया जाता है:—

"मैं, राजेंद्र विश्वनाथ आर्लेकर, राज्यपाल, हिमाचल प्रदेश, भारतीय संविधान के अनुच्छेद 174 (1) द्वारा प्रदत्त शक्तियों के अनुसरण में हिमाचल प्रदेश तेरहवीं विधान सभा के पंद्रहवें सत्र का आह्वान बुधवार दिनांक 10—08—2022 को पूर्वाह्न 11.00 बजे से हिमाचल प्रदेश विधान सभा, शिमला में समवेत होने के लिए करता हूं।

राजेंद्र विश्वनाथ आर्लेकर, राज्यपाल, हिमाचल प्रदेश।"

आदेश द्वारा:-

यशपाल शर्मा, सचिव, हिमाचल प्रदेश विधान सभा।

FORESTS DEPARTMENT

NOTIFICATION

Shimla-2, the 11th July, 2022

No. FFE-B-A (4)-2/2015-L.—In exercise of the powers conferred by Section 6 of the H.P. Forest Produce (Regulation of Trade) Act, 1982 read with Rule-5 of H.P. Forest Produce

(Regulation of Trade) Rules, 1982, the Governor Himachal Pradesh is pleased to constitute the following Advisory Committee for the year 2023-24 in respect of each Forest Division to advise the State Government in the matter of fixation from time to time of a fair and reasonable price at which forest produce offered for sale by the owners be purchased by the H.P. State Forest Development Corporation, an agent of the State Government and also on such matters as may be referred to them by the State Government:—

Sl. No.	Particulars	Remarks
1.	Divisional Forest Officer of the concerned Division	Chairman-cum-Convener
2.	Representative of Deputy Commissioner of the area, not below the rank of Tehsildar, to be nominated by concerned Deputy Commissioner.	Member
3.	Two Pradhans of the Gram Panchayat of the area due for felling under the Approved Ten Years Felling Programme formulated under Section 4 of the H.P. Land Preservation Act, 1978, to be nominated by the concerned CCFs/CFs.	Members
4.	Representative of the Managing Director, H.P. State Forest Dev. Corporation Ltd., not below the rank of Assistant Manager.	Member

The Chairmen-*cum*-Conveners of the Advisory Committees are directed to convene the meeting of the Committee and do needful as per Section 6 of the H.P. Forest Produce (Regulation of Trade) Act, 1982 read with Rule-5 of H.P. Forest Produce (Regulation of Trade) Rules, 1982. The recommendations of the Advisory Committees be forwarded to the Government through proper channel before 15th January, 2023.

By order, Sd/-DR. RAJNEESH, Principal Secretary (Forests).

FOREST DEPARTMENT

NOTIFICATION

Shimla-2, the 11th July, 2022

No. FFE-B-G (8)-3/2007-L.—In supersession of this Department Notification No. FFE-B-G(8)-3/2007 dated 17-06-2008, the revised composition of Advisory Committee to advise and monitor the setting up/ establishment of Western Himalayan Temperate Arboretum (WHTA) is as follows:—

1.	Pr. Chief Conservator of Forests (WL)-cum-Chief Wildlife Warden, H.P.	Chairman
2.	PCCF/ Incharge, (CAMPA)	Member
3.	Director, HFRI, H.P., Shimla	Member

4.	Chief Conservator of Forests (WL) Shimla	Member
5.	Chief Conservator of Forests (T) Shimla	Member
6	Scientist Incharge, GB Pant Institute, Mohal Kullu.	Member
7.	Head of Department, Botany, H.P. University, Shimla-5	Member
8.	Scientist Incharge, NBPGR, Shimla	Member
9.	Dr. Lal Singh, Himalayan Research Group	Member
10.	Shri Hem Singh, Hail Himalayas	Member
11.	APCCF (WL) O/o Pr. CCF (WL), H.P.	Member Secretary

The Advisory Committee will approve the Annual Plan of Operations and monitor its implementation.

The Advisory Committee will meet at least twice a year.

By order, Sd/-DR. RAJNEESH, Principal Secretary (Forests).

MUNICIPAL CORPORATION SHIMLA

NOTIFICATION

Dated the 16th July, 2022

No.MCS/MA/1468/e-gov./2022-1875.—The following amendment in the Shimla Municipal Corporation (Facilities to Mayor, Deputy Mayor and Councilors) Bye-Laws, 1996 made by the Municipal Corporation, Shimla in exercise of the powers conferred by sub clause (6) of clause (I) of Section 395, read with Section 35 and sub-Section (3) of Section 36 of the Himachal Pradesh Municipal Corporation Act, 1994 (Act No. 12 of 1994) are hereby published for general information as required under Section 397 of the said Act and shall come into force within the area of Municipal Corporation Shimla from the date of publication of this notification in the Rajpatra (extra ordinary) Himachal Pradesh, namely:—

- **1. Short title.**—These Bye-Laws may be called the Shimla Municipal Corporation (Facilities to Mayor, Deputy Mayor and Councillors) (Amendment) Bye-Laws, 2022.
- **2. Amendment of Bye-Laws 3.**—In Bye-Laws 3 for the figure "12000" and "8500" the figure "15000" and "10000" shall respectively be substituted.
- **3. Amendment of Bye-Laws 9.** In Bye-Laws 9 for the figure "5500" the figure "6500" shall be substituted.

Sd/-Commissioner, Municipal Corporation, Shimla.

नगर निगम शिमला

अधिसूचना

दिनांक 16 जुलाई, 2022

निशि/सदन सहा0/1468/ई.गव./2022—1876.—हिमाचल प्रदेश नगर निगम अधिनियम, 1994 (1994 का 12) की धारा 35 और धारा 36 की उप धारा (3) के साथ पिठत धारा 395 के खण्ड (6) के भाग 1 द्वारा प्रदत्त शिक्तयों का प्रयोग करते हुए नगर निगम शिमला द्वारा बनाई गई उप—विधियां जैसे कि उक्त अधिनियम की धारा 397 के अधीन अपेक्षित है, एतद्द्वारा प्रकाशित की जाती है और ये उप—विधियां शिमला नगर निगम की सीमाओं के भीतर, राजपत्र हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से प्रवृत्त होगी, अर्थात:—

- 1. संक्षिप्त नाम.—इन उप—विधियों का संक्षिप्त नाम शिमला नगर निगम महापौर, उप—महापौर और पार्षदों के लिए सुविधाएं (संशोधन) उप—विधियां 2022 है।
- 2. उप—विधियां 3 में संशोधन.—-उप—विधि 3 में, "राशि रु० 12000 और 8500" शब्दों और अंकों के स्थान पर "राशि रु० 15000 और 10000" शब्द और अंक रखे जाएंगे।
- 3. उप—विधियां 9 में संशोधन.——उप—विधि 9 में, "राशि रु० 5500" शब्दों और अंकों के स्थान पर "राशि रु० 6500" शब्द और अंक रखे जाएंगे।

हस्ताक्षरित / – आयुक्त, नगर निगम शिमला।

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी, उप-तहसील धामी, जिला शिमला (हि0 प्र0)

मुकद्दमा संख्या : 05 / 2022

तारीख मजरुआ : 04-05-2022

तारीख पेशी : 27-07-2022

श्री टेक राम पुत्र श्री फुलमू राम, निवासी ग्राम महापूणा, डाकघर हलोग (धामी), उप—तहसील धामी, शिमला (हि0 प्र0)।

राजस्व अभिलेख में नाम दुरुस्ती बारे प्रार्थना-पत्र।

इस मुकद्दमें का संक्षिप्त सार यह है कि उपरोक्त प्रार्थी श्री टेक राम पुत्र श्री फुलमू राम, निवासी ग्राम महापूणा, डाकघर हलोग (धामी), उप—तहसील धामी, जिला शिमला (हि0 प्र0) ने प्रार्थना—पत्र इस आशय के साथ इस अदालत में प्रस्तुत किया है कि भू—राजस्व अभिलेख मौजा महापूणा में प्रार्थी का नाम टेक चन्द दर्ज कागजात है जो कि गलत है जबकि शपथ—पत्र, आधार कार्ड, शैक्षणिक प्रमाण—पत्र, परिवार रिजस्टर नकल व ब्यानात वाशिन्दगान देह के अनुसार प्रार्थी का नाम टेक राम पुत्र श्री फुलमू है जो कि सही है।

अतः इश्तहार द्वारा सूचित किया जाता है कि यदि किसी को भी उपरोक्त मुकद्दमा नाम दुरुस्ती बारे कोई भी उजर व एतराज हो तो स्वयं या लिखित तौर पर दिनांक 27—07—2022 को अपराह्व 2.00 बजे हाजिर अदालत आकर अपना एतराज पेश करें, अन्यथा यह समझा जायेगा कि किसी भी सम्बन्धित व्यक्ति को इस मुकद्दमा नाम दुरुस्ती बारे कोई उजर / एतराज न है तथा आवेदन—पत्र को अन्तिम रूप दिया जायेगा व एकतरफा कार्यवाही अमल में लाई जाएगी।

आज तारीख 27-06-2022 को मेरे हस्ताक्षर व मोहर सहित अदालत से जारी किया गया।

मोहर।

हस्ताक्षरित / – सहायक समाहर्ता द्वितीय श्रेणी, उप–तहसील धामी, जिला शिमला (हि0 प्र0)।

ब अदालत डाँ० वरूण गुलाटी, कार्यकारी दण्डाधिकारी, तहसील रोहडू, जिला शिमला, हिमाचल प्रदेश

रन्जीता पत्नी श्री राजू, निवासी मुन्छाडा, डाकघर समोली, तहसील रोहडू, जिला शिमला, हिमाचल प्रदेश

बनाम

आम जनता

उनवान मुकद्दमा.—–दरख्वास्त जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम 1969 के अन्तर्गत।

इस अदालत में रन्जीता पत्नी श्री राजू, निवासी मुन्छाडा, डाकघर समोली, तहसील रोहडू, जिला शिमला, हिमाचल प्रदेश ने प्रार्थना—पत्र गुजार कर निवेदन किया है कि उसकी पुत्री अंकिता (Ankita) का जन्म दिनांक 20—12—2005 को हुआ है परन्तु अज्ञानतावश उसकी जन्म तिथि को ग्राम पंचायत मुन्छाडा के जन्म रिजस्टर में आज तक पंजीकृत नहीं करवाया गया है तथा उसकी जन्म तिथि को दर्ज करने के आदेश ग्राम पंचायत मुन्छाडा को दिए जावें।

उपरोक्त प्रार्थना—पत्र के सम्बन्ध में आम जनता को बजिरया इश्तहार राजपत्र, हिमाचल प्रदेश में प्रकाशन कर सूचित किया जाता है कि यदि किसी भी व्यक्ति को इस नाम के पंजीकरण बारे किसी भी प्रकार का एतराज व उजर हो तो वह दिनांक 12—08—2022 तक असालतन / वकालतन हाजिर होकर लिखित व मौखिक प्रस्तुत करें। यदि उक्त तारीख तक कोई उजर / एतराज प्रस्तुत नहीं हुआ तो यह समझा जावेगा कि प्रार्थिया की पुत्री अंकिता (Ankita) की जन्म तिथि व नाम ग्राम पंचायत मुन्छाड़ा के जन्म रजिस्टर में दर्ज करने हेतु कोई आपत्ति नहीं है तथा जन्म तिथि व नाम दर्ज करने के आदेश पारित कर दिए जाएंगे।

आज दिनांक 11-07-2022 को हमारे हस्ताक्षर व मोहर सहित अदालत से जारी हुआ

मोहर।

हस्ताक्षरित / – (डॉ० वरूण गुलाटी), कार्यकारी दण्डाधिकारी, रोहडू, जिला शिमला, हिमाचल प्रदेश।

CHANGE OF NAME

I, Subhash Chand Katoch s/o Sh. Milap Chand Katoch, House No. 385, Ward No. 02, Near Civil Hospital Palampur, District Kangra (H.P.) declare that I have changed my name from Subhash Chand to Subhash Chand Katoch.

SUBHASH CHAND KATOCH, s/o Sh. Milap Chand Katoch, House No. 385, Ward No. 02, Near Civil Hospital Palampur, District Kangra (H.P.).

CHANGE OF NAME

I, Ramesh Chand Khatri s/o Harbans Lal, r/o V.P.O. Kunihar, Tehsil Arki, District Solan (H.P.)-173207 have changed my name from Ramesh Chand Khatri to Ramesh Chand as per affidavit dated 18-07-2022 at Arki.

RAMESH CHAND KHATRI, s/o Harbans Lal, r/o V.P.O. Kunihar, Tehsil Arki, District Solan (H.P.)-173207.

CHANGE OF NAME

I, Veena Mutneja, spouse of Ramesh Chand, r/o V.P.O. Kunihar, Tehsil Arki, District Solan (H.P.)-173207 have changed my name from Veena Mutneja to Veena as per affidavit dated 18-07-2022 at Arki.

VEENA MUTNEJA, spouse of Ramesh Chand r/o V.P.O. Kunihar, Tehsil Arki, District Solan (H.P.)-173207.